

### ABSTRACT OF THE DISCLOSURE

A process for determining object level profitability includes the steps of (1) preparing information to be accessed electronically, (2) establishing rules for processing the prepared information, (3) calculating at least one marginal value of profit using established rules as applied to a selected set of prepared information, (4) calculating a fully absorbed value of profit adjustment using established rules as applied to the selected set of prepared information, and (5) combining the at least one marginal value of profit and fully absorbed value of profit adjustment to create a measure for object level profitability. The inventive process gives management profit measures tailored to its need for accurate decision oriented profit information required to manage a large organization based on profit measurement.

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